

# WEST VIRGINIA LEGISLATURE

## 2022 REGULAR SESSION

Introduced

### House Bill 4051

FISCAL NOTE
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BY DELEGATES BATES, HOUSEHOLDER, CRISS, STEELE,

AND FOSTER

[Introduced January 12, 2022; referred  
to the Committee on Finance.]

1 A BILL to repeal §19-20-2 of the Code of West Virginia, 1931, as amended, relating to the “Save  
2 All Baby Dogs Act of 2022”; repealing collection of head tax on dogs by county assessors;

*Be it enacted by the Legislature of West Virginia:*

**§1. Repeal of article establishing the collection of head tax on dogs.**

1 That §19-20-2 of the Code of West Virginia, 1931, as amended, is repealed.

NOTE: The purpose of this bill is to repeal §19-20-2 titled “Collection of head tax on dogs; duties of assessor and sheriff; registration of dogs; disposition of head tax; taxes on dogs not collected by assessor.” Importantly, the language of the repealed article presently taxation of dogs and allows for the killing of dogs should they be impounded without the possibility of being sold. This shall be known as the “Save All Baby Dogs of 2022 Act.”

Strike-throughs indicate language that would be stricken from a heading or the present law, and underscoring indicates new language that would be added.